

Outreach Community Development Corporation, Inc.
(a Non-Profit Organization)

Independent Auditor's Report and Financial Statements
For the Year Ended June 30, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **FEB 26 2014**

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Charles F. Dismukes, Jr.
Certified Public Accountant
4328 Delaware Avenue
Kenner, LA 70065
(504) 390-1950

Independent Auditor's Report

To the Board Members of
Outreach Community Development Corp. Inc.

Report on the Financial Statements

I have audited the accompanying financial statements of Outreach Community Development Corp. Inc., which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of those financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Outreach Community Development Corp. Inc., as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

My audit was conducted for the purpose of performing an opinion on the financial statements as a whole. The Schedule of Functional Expenses and the Schedule of Expenditures of Federal Awards, as required by *Office of Management and Budget Circular A-133: Audits of States, Local Governments, and Non-Profit Organizations* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 10, 2013 on my consideration of Outreach Community Development Corp. Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Outreach Community Development Corp. Inc.'s internal control over financial reporting and compliance.



Kenner, Louisiana
December 10, 2013

OUTREACH COMMUNITY DEVELOPMENT CORPORATION, INC.
Statement of Financial Position
As of June 30, 2013

<u>Assets</u>		
Current:		
Cash	\$	186,628
Grant Receivable		94,974
Other Assets		<u>10,245</u>
Total Current Assets		291,847
Fixed Assets:		
Leasehold Improvements		194,973
Furniture and Equipment		99,307
Less: Accumulated Depreciation		<u>(58,856)</u>
Total Fixed Assets		235,424
Total Assets	\$	<u>527,271</u>
<u>Liabilities and Net Assets</u>		
Current:		
Accounts Payable	\$	95,618
Payroll Taxes Liabilities		18,178
Loan Payable		<u>91,671</u>
Total Current Liabilities		205,467
Total Liabilities	\$	205,467
<u>Net Assets</u>		
Unrestricted	\$	<u>321,804</u>
Total Net Assets	\$	321,804
Total Liabilities and Net Assets	\$	<u>527,271</u>

The accompanying notes are an integral part of these financial statements.

OUTREACH COMMUNITY DEVELOPMENT CORPORATION, INC.

Statement of Activities

For the Year Ended June 30, 2013

	<u>Unrestricted</u>
Revenues	
Local Sources	\$ 595,197
State Sources	936,404
Federal Sources	240,000
In Kind Donation	-
Interest Income	435
Donations and Contributions	-
Miscellaneous	<u>63,720</u>
Total Revenue	<u>1,835,756</u>
Expenses	
Program Services-Instructional	1,039,975
Support Services-Management and general	197,125
Non-Instructional Services-Other Services	<u>491,876</u>
Total Expenses	<u>1,728,976</u>
Change in Net Assets	106,780
Net Assets At Beginning Of Year	<u>215,024</u>
	<u>215,024</u>
Net Assets At End Of Year	<u><u>\$ 321,804</u></u>

The accompanying notes are an integral part of these financial statements.

OUTREACH COMMUNITY DEVELOPMENT CORPORATION, INC.

**Statement of Cash Flows
For the Year Ended June 30, 2013**

Cash Flows From Operating Activities:

Changes in Net Assets	\$	106,780
Adjustments to Reconcile Net Revenues over Expenditures to Net Cash Provided by Operating Activities		
Depreciation Expense		58,856
Changes in Operating Assets and Liabilities		
Increase in grant receivable		(94,974)
Increase in other assets		(6,995)
Increase in accounts payable		83,856
Increase in payroll taxes		<u>16,791</u>
Net Cash Provided by operating Activities		164,314

Cash Flows From Investing Activities:

Purchase/Sale of Assets	<u>(150,074)</u>
Net Cash Used by Investing Activities	(150,074)

Cash Flows From Financing Activities:

Cash receipts from borrowing(note payable)	-
Payment of Debt	<u>(102,812)</u>
Net Cash Used by Financing Activities	<u>(102,812)</u>
Net Cash Increase for Period	(88,572)
Cash, At Beginning of Period July 1, 2012	<u>275,200</u>
Cash, At End of Period June 30, 2013	<u><u>\$ 186,628</u></u>

The accompanying notes are an integral part of these financial statements.

OUTREACH COMMUNITY DEVELOPMENT CORPORATION, INC.
Notes to the Financial Statements
For the Year Ended June 30, 2013

1. Summary of Significant Accounting Principles

General

Outreach Community Development Corporation (a non-profit corporation) (the "OCDC") was incorporated in January 2006 for the purpose of operating charter schools in Opelousas. The Louisiana State Board Of Elementary and Secondary Education (BESE) granted the OCDC a Type 2 charter to operate J.S. Clark Leadership Academy, pursuant to Louisiana Revised Statute 17:3971 et seq. The charter is valid until December 2015. BESE is responsible for evaluating the performance of the academy and has the authority to deny renewal of the contracts at their expiration or terminate the contracts prior to their expiration.

The OCDC operates under the direction of a seven-member board of directors. The board of directors is responsible for carrying out the provisions of the contract which include, but are not limited to, state-mandated provisions regarding student population, curriculum, academic goals, performance standards, admission standards, and qualifications of teachers. The board of directors controls the Academy's instructional/support facility.

Basis of Accounting

OCDC's financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

Functional Expenses

The cost of program and supporting services has been reported on a functional basis. This requires the allocation of certain costs based on total program costs and estimates made by management. The allocation between the functions is compiled based on the Louisiana Accounting and Uniform Governmental Handbook (LAUGH).

Public Support and Revenue

The OCDC receives its support primarily from the Louisiana State Department of Education and the United States Department of Education. Promises to give and contributions are principally received from corporate, foundation, and individual donors around the United States. Both promises to give and contributions are considered available for unrestricted use unless specifically restricted by donors. Contributions whose donor restrictions are met in the same reporting period are reported as unrestricted support.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Property and Equipment

Improvements which significantly extend the useful life of an asset and purchases of equipment are capitalized. The straight line method of depreciation is used for the assets owned by OCDC. The estimated useful lives of these assets range from 3 to 27 years.

Income Taxes

OCDC has been determined to be tax exempt under Section 501(c) 3 of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

Cash

Cash is comprised of cash on hand and in banks.

2. **Net Assets** – A description of the three types of Net Assets categorizes is described below:

Unrestricted net assets are comprised of funds without donor-imposed restrictions. The revenues received by OCDC and expenses incurred are included in this category.

Temporarily restricted net assets include income, gifts, and contributions which have temporary restrictions that have not been met.

Permanently restricted net assets include income, gifts, and contributions which have donor-imposed restrictions to be invested in perpetuity and only the income from those investments can be made available for program operations.

As of June 30, 2013, OCDC had unrestricted net assets, however there were no temporarily or permanently restricted net assets.

3. Property Lease

Outreach Community Development Corporation, Incorporated is leasing property at 1108 West Bellevue Street, Opelousas, Louisiana. The term of this lease is for 2 years and 1 month beginning June, 2012, and ending June 30, 2014. The consideration will be \$7,000 per month. The premises are to be used only for the purposes to support the mission and objectives of Outreach Community Development Corporation, Incorporated.

4. Retirement Plan

The employees of OCDC participate in a Specimen ERISA 403 (b) retirement plan. Participants vest after completing three years of service. The employer has discretion on amounts of contributions to plan.

5. Compensated Absences

All school-based employees are granted five (5) paid time off (PTO) days at the beginning of each year. These days are to be used in case of illness or any other reason an employee needs a day off. If an employee starts after the beginning of the school year, personal leave/sick days are pro-rated.

6. Notes Payable

OCDC received a \$100,000 start-up loan from the Louisiana Department of Education. The funds shall be utilized to purchase inventory and various supplies for the OCDC.

7. Contingencies

The continuation of the OCDC is contingent upon legislative appropriation or allocation of funds necessary to fulfill the requirements of the charter contract with the Board of Elementary and Secondary Education. If the legislature fails to appropriate sufficient monies to provide for the continuation of the charter contract, or if such appropriation is reduced by veto of the governor or by any means provided in the appropriations act to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the charter contract, the contract shall terminate on the date of the beginning of the first fiscal year for which funds are not appropriated.

8. Subsequent Events

Events that occur after the balance sheet date but before the financial statements were issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed after the balance sheet date require disclosure in the accompanying notes. Management evaluated the activity of the corporation through December 10, 2013 the date the report was available for issue, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosures in the notes to the financial statements.

9. Other

This report is intended solely for the information and use of the Board of Directors, management, the Legislative Auditor of the State of Louisiana and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

SUPPLEMENTAL INFORMATION

OUTREACH COMMUNITY DEVELOPMENT CORPORATION, INC.
Schedule of Functional Expenses
For the Year Ended June 30, 2013

	PROGRAM SERVICES		SUPPORT SERVICES	NON- INSTRUCTIONAL SERVICES	
	Instructional		Management And General	Other Services	Total
Expenses					
ADVERTISING	\$ 1,651	\$ -	\$ -	\$ -	\$ 1,651
BANK SERVICE CHARGES	-	856	-	-	856
CONVENTION & TRAVEL	-	4,118	-	-	4,118
DEPRECIATION EXPENSE	-	-	58,856	-	58,856
DUES & SUBSCRIPTION	-	-	-	-	-
INSURANCE	47,156	-	-	-	47,156
INTEREST EXPENSE	-	4,230	-	-	4,230
LICENSES & PERMITS	-	-	-	-	-
MISCELLANEOUS	-	6,653	835	-	7,488
OFFICE SUPPLIES	-	752	-	-	752
PAYROLL TAXES	56,701	10,999	-	-	67,700
POSTAGE & DELIVERY	-	1,443	-	-	1,443
PROFESSIONAL FEES	45,488	14,217	128,940	-	188,645
SCHOOL UNIFORM & ACTIVITY	105,102	-	-	-	105,102
RENT EXPENSE	-	-	80,050	-	80,050
REPAIRS & MAINTENANCE	-	-	130,703	-	130,703
SALARIES	706,629	149,965	-	-	856,594
SECURITY	-	-	-	-	-
SUPPLIES	28,575	3,892	6,436	-	38,903
TELEPHONE & INTERNET	48,673	-	-	-	48,673
TRANSPORTATION	-	-	66,477	-	66,477
UTILITIES	-	-	19,579	-	19,579
CONTRACT LABOR	-	-	-	-	-
Total Expenses	\$ 1,039,975	\$ 197,125	\$ 491,876	\$ 1,728,976	

See Independent Auditor's Report

Charles F. Dismukes, Jr.
Certified Public Accountant
4328 Delaware Avenue
Kenner, LA 70065
(504) 390-1950

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*.**

Independent Auditor's Report

To the Board of Directors of
Outreach Community Development Corp. Inc.

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Outreach Community Development Corporation, Inc. as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Outreach Community Development Corporation, Inc.'s basic financial statements, and have issued my report thereon dated December 10, 2013.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Outreach Community Development Corp. Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Outreach Community Development Corp. Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Outreach Community Development Corp. Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Outreach Community Development Corp. Inc.'s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Kenner, Louisiana
December 10, 2013

Charles F. Dismukes, Jr.
Certified Public Accountant
4328 Delaware Avenue
Kenner, LA 70065
(504) 390-1950

**Report on Compliance For Each Major Federal Program; Report on Internal Control
Over Compliance; and Report on the Schedule of Expenditures of Federal Awards
Required by OMB Circular A-133**

Independent Auditor's Report

To the Board of Directors of
Outreach Community Development Corporation, Inc.

Report on Compliance for Each Major Federal Program

I have audited Outreach Community Development Corporation, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Outreach Community Development Corporation, Inc.'s major federal programs for the year ended June 30, 2013. Outreach Community Development Corporation, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Outreach Community Development Corporation, Inc.'s major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Outreach Community Development Corporation, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Outreach Community Development Corporation, Inc.'s compliance.

Opinion on Each Major Federal Program

In my opinion, Outreach Community Development Corporation, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

I have audited the financial statements of Outreach Community Development Corporation, Inc. as of and for the year ended June 30, 2013, and have issued my report thereon dated December 10, 2013, which contained an unmodified opinion on those financial statements. My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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Kenner, Louisiana
December 10, 2013

OUTREACH COMMUNITY DEVELOPMENT CORPORATION, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-Through Grantor	Federal CFDA Number	Grant Number (if applicable)	Federal Expenditures
<u>Program Title</u>			
Louisiana Department of Education:			
21 st Century Community Learning Centers	84.287		\$ 240,000
			<u>\$ 240,000</u>

*See independent auditor's report.

OUTREACH COMMUNITY DEVELOPMENT CORPORATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

Section I – Summary of Auditors' Results

1. Type of report issued on the financial statements: Unqualified.
2. Did the audit disclose any reportable conditions in internal control: None Reported.
3. Were any of the reportable conditions material weaknesses: Not Applicable.
4. Did the audit disclose any noncompliance which is material to the financial statements of the organization: None Reported.
5. Did the audit disclose any reportable conditions in internal control over major programs: None Reported.
6. Were any of the reportable conditions in internal control over major programs material weaknesses: Not Applicable.
7. Type of report issued on compliance for major programs: Unqualified.
8. Did the audit disclose any audit findings which the independent auditors are required to report under OMB Circular A-133, Section 510(a): None Reported.
9. The following is an identification of major programs: CFDA # 84287.
10. The dollar threshold used to distinguish between Type A and Type B Programs, as described in OMB Circular A-133, Section 520(b) was: \$500,000.
11. Did the auditee qualify as a low-risk auditee under OMB Circular A-133, Section 530: No.

Section II – Financial Statement Findings

No matters reported.

Section III – Findings and Questioned Costs

No matters reported.

OUTREACH COMMUNITY DEVELOPMENT CORPORATION, INC.
STATUS OF PRIOR PERIOD AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2013

Financial Statement Findings:

None Reported

Federal Awards Findings and Questioned Costs:

None Reported

Charles F. Dismukes, Jr.
Certified Public Accountant
4328 Delaware Avenue
Kenner, LA 70065
(504) 390-1950

**Independent Accountant's Report on
Applying Agreed-Upon Procedures**

To the Board of Directors
Outreach Community Development Corporation, Inc.
Opelousas, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Outreach Community Development Corporation, Inc., and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Outreach Community Development Corporation, Inc., and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. Outreach Community Development Corporation, Inc. is responsible for its performance and statistical data. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. I selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
 - Total General Fund Instructional Expenditures
 - Total General Fund Equipment Expenditures
 - Total Local Taxation Revenue
 - Total Local Earnings on Investment in Real Property
 - Total State Revenue in Lieu of Taxes
 - Nonpublic Textbook Revenue
 - Nonpublic Transportation Revenue

No differences were noted.

Education Levels of Public School Staff (Schedule 2)

2. I reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1.

No differences were noted.

3. I reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

No differences were noted.

4. I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. I traced a random sample of 16 (Outreach Community Development Corporation, Inc., only had 16 teachers during the 2012-2013 school year) teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

No differences were noted.

Number and Type of Public Schools (Schedule 3)

5. I obtained a list of schools by type as reported on the schedule. I compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the 21st Century Community Learning Centers (CFDA 10.555) application.

No differences were noted.

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)

6. I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

No differences were noted.

Public School Staff Data: Average Salaries (Schedule 5)

7. I obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 16 (Outreach Community Development Corporation, Inc., only had 16 teachers during the 2012-2013 school year) teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

No differences were noted.

8. I recalculated the average salaries and full-time equivalents reported in the schedule.

No differences were noted.

Class Size Characteristics (Schedule 6)

9. I obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. I then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

No differences were noted.

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

10. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Outreach Community Development Corporation, Inc.

No differences were noted.

Graduation Exit Examination (GEE) (Schedule 8)

Information is not applicable for 2013.

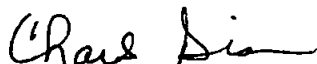
LEAP Tests (Schedule 9)

11. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Outreach Community Development Corp.

No differences were noted.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Outreach Community Development Corporation, Inc., the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



February 06, 2014

Outreach Community Development Corporation, Inc.
Opelousas, Louisiana
Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)
As of and for the Year Ended June 30, 2013

Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 - Education Levels of Public School Staff

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principal's with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 3 - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 4 - Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 5 - Public School Staff Data: Average Salaries

This schedule includes average classroom teachers salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule 8 - Graduation Exit Examination (GEE)

The GEE has been discontinued. Accordingly, no data are presented in this report.

Schedule 9 –iLEAP Tests

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, and 7 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

Outreach Community Development Corp. Inc.
Opelousas, LA
Schedule I
General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
For the Year Ended June 30, 2013

<u>General Fund Instructional and Equipment Expenditures</u>	Column A	Column B
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher salaries	\$ 688,952	
Other Instructional Staff Activities	23,632	
Instructional Staff Employee Benefits	47,809	
Purchased Professional and Technical Services	129,645	
Instructional Materials and Supplies	28,575	
Instructional Equipment	23,908	
Total Teacher and Student Interaction Activities		\$ 942,521
Other Instructional Activities		0
Pupil Support Activities	184,912	
Less: Equipment for Pupil Support Activities	0	
Net Pupil Support Activities		184,912
Instructional Staff Services	0	
Less: Equipment for Instructional Staff Services	0	
Net Instructional Staff Services		0
School Administration	241,442	
Less: Equipment for School Administration	0	
Net School Administration		241,442
Total General Fund Instructional Expenditures (Total of Column B)		\$ 1,368,875
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		\$ 23,908
<u>Certain Local Revenue Sources</u>		
Local Taxation Revenue		
Ad Valorem Taxes		
Constitutional Ad Valorem Taxes		\$ -
Renewable Ad Valorem Taxes		-
Debt Service Ad Valorem Tax		-
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		-
Result of Court Ordered Settlement (Ad Valorem)		-
Penalties/Interest on Ad Valorem Taxes		-
Taxes Collected Due to Tax Incremental Financing (TIF)(Ad Valorem)		-
Sales Taxes		
Sales and Use Taxes - Gross		-
Sales/Use Taxes - Court Settlement		-
Penalties/Interest on Sales/Use Taxes		-
Sales/Use Taxes Collected Due to TIF		-
Total Local Taxation Revenue		\$ -
Local Earnings on Investment in Real Property		
Earnings from 16th Section Property		-
Earnings from Other Real Property		-
Total Local Earnings on Investment in Real Property		\$ -
State Revenue in Lieu of Taxes		
Revenue Sharing - Constitutional Tax		-
Revenue Sharing - Other Taxes		-
Revenue Sharing - Excess Portion		-
Other Revenue in Lieu of Taxes		-
Total State Revenue in Lieu of Taxes		\$ -
Nonpublic Textbook Revenue		\$ -
Nonpublic Transportation Revenue		\$ -

See accompanying independent accountant's report on applying agreed-upon procedures

Outreach Community Development Corp. Inc
 Opelousas, LA
 Schedule 2
 Education Levels of Public School Staff
 As of October 1, 2012

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	5	56%	3	60%	1	50%		
Master's Degree	2	22%	1	20%	1	50%		
Master's Degree + 30	2	22%	1	20%				
Specialist in Education								
Ph. D. or Ed. D.								
Total	9	100%	5	100%	2	100%		

See accompanying independent accountant's report on applying agreed-upon procedures

Outreach Community Development Corp. Inc
Opelousas, LA
Schedule 3
Number and Type of Public Schools

Type	Number
Elementary	
Middle/Jr. High	
Secondary	
Combination	1
Total	1

See accompanying independent accountant's report on applying agreed-upon procedures

Outreach Community Development Corp. Inc
 Opelousas, LA
 Schedule 4
 Experience of Public Principals, Assistant Principals, and Full Time Classroom Teachers

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals		1						1
Principals				1				1
Classroom Teachers	1	2	5	1	2	2	1	14
Total	1	3	5	2	2	2	1	16

See accompanying independent accountant's report on applying agreed-upon procedures

Outreach Community Development Corp. Inc
Opelousas, LA
Schedule 5
Public School Staff Data: Average Salaries

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers Salary Including Extra Compensation	43,060	43,060
Average Classroom Teachers Salary Excluding Extra Compensation	43,060	43,060
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	16	16

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

See accompanying independent accountant's report on applying agreed-upon procedures

Outreach Community Development Corp. Inc
Opelousas, LA
Schedule 6
Class Size Characteristics

Class Size Characteristics as of October 1, 2012

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary								
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination			100%	195				
Combination Activity Classes								

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

See accompanying independent accountant's report on applying agreed-upon procedures

Outreach Community Development Corp. Inc
 Opelousas, LA
 Schedule 7
 Louisiana Educational Assessment Program (LEAP)
 For the Year Ended June 30, 2013

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2012 - 2013		2012 - 2013		2012 - 2013		2012 - 2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4T								
Advanced								
Mastery	1	6%	3	20%	2	13%	3	20%
Basic	10	67%	4	27%	6	40%	7	47%
Approaching Basic	4	27%	4	27%	5	33%	3	20%
Unsatisfactory			4	26%	2	13%	2	13%
Total	15	100%	15	100%	15	100%	15	100%

NOTE: Outreach Development Corp. Inc.'s first year of classes was the 2012-2013 academic year. Therefore, no prior data is reported.

See accompanying independent accountant's report on applying agreed-upon procedures

Outreach Community Development Corp. Inc
Opelousas, LA
Schedule 8
Graduation Exit Examination (GEE)
For the Year Ended June 30, 2013

GEE has been discontinued and therefore no new additional scores will be available.

See accompanying independent accountant's report on applying agreed-upon procedures

Outreach Community Development Corp. Inc
 Opelousas, LA
 Schedule 9
 Integrated Louisiana Educational Assessment Program (iLEAP)
 For the Year Ended June 30, 2013

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2012 - 2013		2012 - 2013		2012 - 2013		2012 - 2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	1	3%					1	3%
Mastery	3	10%	1	3%	2	6%		
Basic	10	32%	8	26%	8	26%	12	39%
Approaching Basic	10	32%	8	26%	13	42%	14	45%
Unsatisfactory	7	23%	14	45%	8	26%	4	13%
Total	31	100%	31	100%	31	100%	31	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2012 - 2013		2012 - 2013		2012 - 2013		2012 - 2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced								
Mastery	3	6%	2	2%	2	4%	3	5%
Basic	27	50%	16	30%	19	33%	23	40%
Approaching Basic	14	26%	19	36%	20	35%	17	30%
Unsatisfactory	10	18%	17	32%	16	28%	14	25%
Total	54	100%	54	100%	57	100%	57	100%

District Achievement Level	English Language Arts		Mathematics		Science		Social Studies	
Results	2012 - 2013		2012 - 2013		2012 - 2013		2012 - 2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	4	6%	1	2%			1	2%
Mastery	6	9%	3	4%	6	9%	5	8%
Basic	35	52%	25	37%	24	36%	33	48%
Approaching Basic	22	33%	20	30%	33	49%	17	25%
Unsatisfactory			18	27%	4	6%	11	16%
Total	67	100%	67	100%	67	100%	67	100%

NOTE: Outreach Development Corp. Inc.'s first year of classes was the 2012-2013 academic year. Therefore, no prior data is reported.

See accompanying independent accountant's report on applying agreed-upon procedures